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*H. C. Featherston*, of Lynchburg, for appellant.  
*W. M. Murrell*, of Lynchburg, *R. A. Russell*, of Rustburg,  
and *John G. Haythe*, of Lynchburg, for appellees.

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COMMONWEALTH *v.* BAILEY.

Jan. 16, 1919.

[97 S. E. 774.]

**1. Game (§ 5\*)—Hunting License—Person Who Hunts—"Hunt."**  
—In view of Acts 1916, c. 152, § 33, a fox hunter is a person who hunts, within section 32, requiring such persons to procure licenses when hunting on property other than their own; the word "hunt," as defined by lexicographers, meaning to take part in a chase for sport or exercise, as to hunt the fox.

**2. Game (§ 5\*)—Hunting Licenses—Exception.**—As Acts 1916, c. 152, imposes a general license tax upon all persons who hunt, etc. any exception thereto must be strictly construed, and those claiming to come within such exception must make it clearly appear.

[Ed. Note.—For other cases, see 12 Va.-W. Va. Enc. Dig. 771.]

**3. Statutes (§ 188\*)—Construction—Meaning of Words**—It is a fundamental rule of statutory construction that words used in an act are to be given their natural and ordinary meaning, unless it plainly appears they are used in some other sense.

[Ed. Note.—For other cases, see 12 Va.-W. Va. Enc. Dig. 767.]

Error to Circuit Court, Southampton.

Ernest Bailey was charged with hunting foxes without a license, in violation of Acts 1916, c. 152, and from a judgment of the circuit court, affirming a judgment of justices of the peace dismissing the warrant, the Commonwealth brings error. Reversed and remanded for further proceedings.

*The Attorney General*, for the Commonwealth.

*Junius W. Pulley*, of Courtland, for defendant in error.

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COMMONWEALTH *v.* HUTZLER.

Jan. 16, 1919.

[97 S. E. 775.]

**1. Licenses (§ 7 (8)\*)—Power of Legislature—License and Ad Valorem Tax.**—The Legislature may impose both a license tax upon

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\*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.

a trade or business and a property or ad valorem tax upon the capital employed therein.

[Ed. Note.—For other cases, see 9 Va.-W. Va. Enc. Dig. 310.]

**2. Statutes (§ 245\*)—Construction—Statutes Imposing Taxes.**—Statutes imposing taxes should be construed most strongly against the government and in favor of the citizens, and should not be extended by implication.

[Ed. Note.—For other cases, see 12 Va.-W. Va. Enc. Dig. 771.]

**3. Taxation (§ 47 (1)\*)—Statutes—Double Taxation.**—Where a license tax has been imposed upon a private banker by Tax Bill, § 78, to be measured exclusively "on the capital," such tax constitutes a charge on the capital itself, and an additional assessment under Schedule C, § 8, being on "capital otherwise taxed," is unlawful.

[Ed. Note.—For other cases, see 13 Va.-W. Va. Enc. Dig. 88.]

Error to Hustings Court of Richmond.

Proceedings by Henry S. Hutzler against the Commonwealth for relief against an ad valorem state tax. Relief was awarded, and the Commonwealth brings error. Affirmed.

*The Attorney General* and *O. L. Shewmake*, of Richmond, for the Commonwealth.

*Geo. Bryan* and *Hill Montague*, both of Richmond, for defendant in error.

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NORFOLK & W. RY. CO. *v.* MACH et al.

Jan. 16, 1919.

[97 S. E. 776.]

**1. Trial (§ 156 (3)\*)—Demurrer to Evidence—Admissions.**—Demurrer to evidence admits truth thereof and inferences properly deducible therefrom, and waives demurrant's evidence conflicting therewith, or which has been impeached, and all inferences from demurrant's evidence not necessarily resulting therefrom, though not in conflict with evidence demurred to.

[Ed. Note.—For other cases, see 4 Va.-W. Va. Enc. Dig. 522-3.]

**2. Railroads (§ 482 (2)\*)—Fire from Locomotive—Evidence—Origin of Fire.**—In action against railroad for damages to woodland from fire, defended on ground that fire originated from tramps' camp fire and not from locomotive spark, evidence held, on demurrer to plaintiffs' evidence, to sustain judgment for plaintiffs.

[Ed. Note.—For other cases, see 4 Va.-W. Va. Enc. Dig. 536; 6 Va.-W. Va. Enc. Dig. 135-7.]

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\*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.